

## Crosswalk for the Fiscal Year 1999 Balance Sheet

Balance Sheet Line Item Titles	SGL	SGL Title
<b>ASSETS</b>		
<b>Entity:</b>		
<b>Intragovernmental</b>		
<b>Fund Balance with Treasury</b>	1010	Fund Balance with Treasury
	1610	Investments in U.S. Treasury Securities Issued by Public Debt
<b>Investments, Net</b>	1611	Discount on U.S. Treasury Securities Issued by Public Debt
	1612	Premium on U.S. Treasury Securities Issued by Public Debt
	1613	Amortization of Disc.and Prem. on U.S. Treas. Securities Issued by Public Debt
	1620	Investments in Securities Other Than Public Debt Securities
	1621	Discount on Securities Other Than Public Debt Securities
	1622	Premium on Securities Other Than Public Debt Securities
	1623	Amortization of Prem. and Disc. on Securities Other Than Public Debt Securities
<b>Accounts Receivable, Net</b>	1690	Other Investments
	1310	Accounts Receivable
	1319	Allow for Loss on A/R
	1330	Receivable for Allocation Transfers
<b>Interest Receivable</b>	1340	Interest, Penalty, and Administrative Fees Receivable
	1349	Allowance for Loss on Interest Receivable
<b>Advances and Prepayments</b>	1410	Advances to Others
	1450	Prepayments
<b>Other</b>	1920	Unrequisitioned Authorized Appropriations
	1921	Receivable from Appropriations
	1922	Borrowings Receivable from Treasury
	1990	Other Assets
<b>Total Intragovernmental Entity</b>		
<b>Investments, Net</b>	1620	Investments in Securities Other Than Public Debt Securities
	1621	Discount on Securities Other Than Public Debt Securities
	1622	Premium on Securities Other Than Public Debt Securities
	1623	Amortization of Prem. and Disc. on Securities Other Than Public Debt Securities
<b>Accounts Receivable, Net</b>	1690	Other Investments
	1310	Accounts Receivable
	1319	Allow for Loss on A/R
<b>Interest Receivable</b>	1340	Interest Receivable
	1349	Allow for Loss on Int Rec
<b>Notes Receivable</b>	1350	Loans Receivable
	1359	Allow. For Loss on Lns Rec

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Balance Sheet Line Item Titles	SGL	SGL Title
<b>Loans Receivable and Related Foreclosed Property, Net</b>	1340	Interest Receivable
	1349	Allow for Loss on Int Rec
	1350	Loans Receivable
	1359	Allow for Loss on Lns Rec
	1399	Allowance for Subsidy
	1551	Forcls'd Prop
<b>Advances and Prepayments</b>	1559	Foreclosed Property - Allowance
	1410	Advances to Others
	1450	Prepayments
<b>Cash and Other Monetary Assets</b>	1110	Undeposited Collections
	1120	Imprest Funds
	1130	Funds Held by the Public
	1190	Other Cash
	1195	Other Monetary Assets
	1200	Foreign Currency
<b>Inventory, Materials and Supplies, Net</b>	1511	OM&S
	1512	OM&S Held in Reserve for Future Use
	1513	OM&S-Exc, Unsrvc & Obslte
	1521	Inventory Held for Sale
	1522	Inventory Held in Reserve for Future Sale
	1523	Inventory Held for Repair
	1524	Inventory - Excess, Obsolete and Unserviceable
	1525	Inventory - Raw Materials
	1526	Inventory - Work in Process
	1527	Inventory - Finished Goods
	1529	Inventory - Allowances
	1541	Forfeited Property Held for Sale
	1542	Forfeited Property Held for Donation or Use
	1549	Forfeited Property - Allowance
	1561	Commodities Held Under Price Support and Stabilization Support Programs
	1569	Commodities - Allowance
	1571	Stockpile Materials Held in Reserve
	1572	Stockpile Materials Held for Sale
	1591	Other Related Property
	1599	Other Related Property - Allowance
<b>General Property, Plant and Equipment, Net</b>	1711	Land and Land Rights
	1712	Improvements to Land
	1719	A/D on Imprvts to Land
	1720	Construction in Progress
	1730	Bldgs, Imprvts & Renov
	1739	A/D on Bldgs, Imprvts & Renov
	1740	Oth Structs and Facities
	1749	A/D on Oth Structs & Facities
	1750	Equipment
	1759	A/D on Equipment
	1810	Assets Under Capital Lease
	1819	A/d on Assets Und Cap Lse
	1820	Leasehold Improvements
	1829	A/A on Lshold Improvts
	1830	IT Software
	1839	A/A on IT Software
	1840	Other Natural Resources
	1849	Allowance for Depletion
<b>Other Total Entity</b>	1890	Oth Gen PP&E
	1990	Other Assets

## Crosswalk for the Fiscal Year 1999 Balance Sheet

Balance Sheet Line Item Titles	SGL	SGL Title
<b>Non-Entity</b>		
<b>Intragovernmental</b>		
<b>Fund Balance with Treasury</b>	1010	Fund Balance with Treasury
<b>Accounts Receivable</b>	1310	Accounts Receivable
	1319	Allow for Loss on A/R
<b>Interest Receivable</b>	1340	Interest Receivable
	1349	Allow for Loss on Int Rec
<b>Advances and Prepayments</b>	1410	Advances to Others
	1450	Prepayments
<b>Other Assets</b>	1990	Other Assets
<b>Total Intragovernmental Non-Entity</b>		
<b>Loans Receivable and</b>		
<b>Related Foreclosed Property,</b>	1340	Interest Receivable
<b>Net</b>	1349	Allow for Loss on Int Rec
	1350	Loans Receivable
	1359	Allow for Loss on Lns Rec
	1399	Allowance for Subsidy
	1551	Forcls'd Prop
<b>Cash and Other Monetary Assets</b>	1110	Undeposited Collections
	1120	Imprest Funds
	1190	Other Cash
	1195	Other Monetary Assets
	1200	Foreign Currency
	1531	Seized Monetary Instruments
	1532	Seized Cash Deposited
<b>Accounts Receivable, Net</b>	1310	Accounts Receivable
	1319	Allow for Loss on A/R
<b>Interest Receivable</b>	1340	Interest Receivable
	1349	Allow for Loss on Int Rec
<b>Advances and Prepayments</b>	1410	Advances to Others
	1450	Prepayments
<b>Other Assets</b>	1990	Other Assets
<b>Total Non-Entity</b>		
<b>TOTAL ASSETS</b>		

## Crosswalk for the Fiscal Year 1999 Balance Sheet

Balance Sheet Line Item Titles	SGL	SGL Title
<b>LIABILITIES</b>		
<b>Liabilities Covered by Budgetary Resources (Funded):</b>		
<b>Intragovernmental</b>		
<b>Accounts Payable</b>	2110	Accounts Payable
	2120	Disbursements in Transit
	2130	Contract Holdbacks
	2150	Liability for Allocation Transfers
	2190	Other Accrued Liabilities
<b>Interest Payable</b>	2140	Accrued Interest Payable
<b>Accrued Payroll and Benefits (benefits portion)</b>	2210	Accrued Funded Payroll & Benefits
<b>Accrued FECA Liability</b>	2190	Other Accrued Liabilities
<b>Unearned Revenue</b>	2310	Advances from Others
	2320	Deferred Credits
	2400	Liab for Dep Fds & Sus Accts
<b>Debt</b>	2510	Principal Payable to Treasury
	2520	Principal Payable to the Federal Financing Bank
	2540	Participation Certificates
	2590	Other Debt
<b>Resources Payable to Treasury</b>	2970	Rsrcs Payable to Treasury
<b>Other</b>	2980	Custodial Liability
	2920	Contingent Liabilities
	2930	Liability for Borrowings to be Received
	2940	Capital Lease Liability
	2950	Liability for Subsidy Related to Undisbursed
	2970	Resources Payable to Treasury
	2990	Other Liabilities
	2995	Accrued Cleanup Cost
<b>Total Intragovernmental Funded</b>		
<b>Accounts Payable</b>	2110	Accounts Payable
	2120	Disbursements in Transit
	2130	Contract Holdbacks
<b>Interest Payable</b>	2140	Accrued Interest Payable
<b>Liabilities for Loan Guarantees</b>	2180	Loan Guarantee Liability
<b>Accrued Payroll and Benefits (payroll portion)</b>	2210	Accrued Funded Payroll & Benefits
<b>Accrued Annual Leave</b>	2190	Other Accrued Liabilities
	2210	Accrued Funded Payroll & Benefits
<b>Capital Lease Liabilities</b>	2940	Capital Lease Liability
<b>Unearned Revenue</b>	2310	Advances from Others
	2320	Deferred Credits
	2400	Liab for Dep Fds & Sus Accts
<b>Environmental Cleanup Cost Liab</b>	2995	Accrued Cleanup Cost
<b>Insurance Liabilities</b>	2620	Insurance Plans
<b>Pensions, Other Retirement ben. and Post-employment benefits</b>	2610	Retirement Plans
<b>Other</b>	2690	Other Actuarial Liabilities
	2920	Contingent Liabilities
	2990	Other Liabilities
<b>Total Liabilities Covered by Budgetary Resources</b>		
<b>Liabilities Not Covered by Budgetary Resources (Unfunded):</b>		
<b>Intragovernmental Liabilities</b>		
<b>Accounts Payable</b>	2110	Accounts Payable
	2120	Disbursements in Transit
	2130	Contract Holdbacks
	2190	Other Accrued Liabilities

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Balance Sheet Line Item Titles	SGL	SGL Title
Accrued FECA Liability	2220	Other Accrued Liabilities
Debt	2510	Principal Payable to Treasury
	2520	Principal Payable to the Federal Financing Bank
	2540	Participation Certificates
	2590	Other Debt
Other	2320	Deferred Credits
	2690	Other Actuarial Liabilities
	2920	Contingent Liabilities
	2930	Liability for Borrowings to be Received
	2960	Accounts Payable Canceled
	2980	Custodial Liability
	2990	Other Liabilities
	2995	Accrued Cleanup Cost
Total Intragovernmental Unfunded		
Accounts Payable	2110	Accounts Payable
	2120	Disbursements in Transit
	2130	Contract Holdbacks
	2190	Other Accrued Liabilities
Liabilities for Loan Guarantees	2180	Loan Guarantee Liability
Debt	2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net
	2540	Participation Certificates
	2590	Other Debt
Retirement Benefits & Actuarial		
FECA Liab & Post-Retirement	2610	Retirement Plans
Health Benefits	2690	Other Actuarial Liabilities
Insurance Liabilities	2620	Insurance Plans
Unearned Revenue	2310	Advances from Others
	2320	Deferred Credits
	2400	Liab for Dep Fds & Sus Accts
Accrued Annual Leave	2220	Accrued Unfunded Liabilities
Env. Cleanup Costs Liab.	2995	Accrued Cleanup Cost
Capital Lease Liabilities	2940	Capital Lease Liability
Other	2910	Prior Liens Outstanding on Acquired Collateral
	2920	Contingent Liabilities
	2960	Accounts Payable Canceled
	2980	Custodial Liability
	2990	Other Liabilities
Total Liabilities Not Covered by Budgetary Resources		
TOTAL LIABILITIES		
NET POSITION		
Unexpended Appropriations	3100	Unexpended Appropriations
	3105	Appropriated Capital Funding Canceled Payables
Cumulative Results of Operations	3310	Cum Results of Operations
TOTAL NET POSITION		
TOTAL LIABILITIES AND NET POSITION		